



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to calculation of taxable weight of material

62 Penalty for applying water discount incorrectly

Where the operator of an authorised landfill site, in calculating the taxable weight of the material in a taxable disposal—

- (a) applies a discount without having approval under section 21 to do so, or
- (b) applies a discount which is greater than the discount approved under section 21,

the operator is liable to a penalty not exceeding £500 in respect of each taxable disposal to which a discount is applied in either of those ways.